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Date: April 22, 2005

Signature: [Signature]  
(Mehran Arjomand)

Docket No.: 393032028600

Client reference: H7543US  
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:  
Hironari KOBAYASHI

Confirmation No.: 2985

Application No.: 09/976,818

Examiner: Gautam Sain

Filed: October 12, 2001

Art Unit: 2176

For: AUDIO DATA RECORDING/REPRODUCING  
APPARATUS AND METHOD

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated December 22, 2004, for which a response was due on March 22, 2005, and for which a one-month extension of time is also requested to extend the time for response from March 22, 2005, to April 22, 2005, please amend the above-identified patent application as follows.

04/26/2005 HMARZI1 00000018 031952 09976818

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